

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

VOYAGER DIGITAL HOLDINGS, INC., et al.,

Debtors.¹

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Chapter 11

Case No. 22-10943 (MEW)

(Jointly Administered)

**DECLARATION OF STEVEN S. MCNEW CONCERNING CASH MANAGEMENT AND
SECURITY PROTOCOLS**

I, Steven S. McNew, hereby declare pursuant to section 1746 of title 28 of the United States Code:

1. I am a Senior Managing Director and Global Practice Leader of the Blockchain and Digital Assets practice at FTI Consulting. In addition to leading the global blockchain and digital assets team at FTI, I have led numerous assessments and due diligence assignments in the blockchain and cryptocurrency sector. I have also been the lead investigator on more than 90 cryptocurrency disputes and investigations and my written or oral testimony as a cryptocurrency expert has been relied upon by various US jurisdictions and arbitrations 20 times.

2. I submit this declaration (the “Declaration”) in connection with *Debtors’ Motion Seeking Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, and (D) Continue to Perform Intercompany Transactions, (II)*

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Voyager Digital Holdings, Inc.’s and Voyager Digital Ltd.’s principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003. Voyager Digital, LLC’s principal place of business is 701 S. Miami Ave, 8th Floor, Miami, FL 33131.

Granting Superpriority Administrative Expense Status to Postpetition Intercompany Balances, and (III) Granting Related Relief (the “Motion”) [Doc. No. 10].

3. Pursuant to the U.S. Trustee’s request, the Official Committee of Unsecured Creditors (the “Committee”) reviewed the Debtors’ proposed “cash and cryptocurrency management system . . . to manage the cash and digital assets on their platform.” [*Id.* at 3.]

4. Upon the Committee’s request, the Debtors voluntarily provided information and other diligence materials concerning the cash management system and security protocols.

5. Upon review of the diligence materials provided by the Debtors and the representations made by the Debtors and their professionals, we raised issues and asked additional questions. In response, the Debtors provided additional information and diligence materials.

6. Upon review of the further diligence materials provided by the Debtors and after engaging in a series of discussion during which the Debtors provided representations concerning the relevant protocols and procedures, the cash management system and security protocols as they pertain to the proposed asset purchase agreement with Binance.US [*see* Doc. Nos. 775, 835, 860] appear to be satisfactory.

7. However, if the Debtors were to self-liquidate or otherwise be tasked with making direct crypto distributions, a further analysis of the cash management system and security protocols would need to be conducted. We may conclude that additional measures should be implemented in the event of a self-liquidation or direct crypto distributions. Diligence concerning crypto stored in hardware wallets is ongoing.

8. We understand that certain statements were made by the Debtors in the *Debtors’ Reply in Support of Entry of the Final Cash Management Order*, dated February 5, 2022 [Doc. No. 963], concerning whether the Committee “flagg[ed] any concerns or raise[d] any issues” in

connection with the diligence of the Debtors' cash management system and security protocols. [Id. at 4.] Throughout this diligence process, the Committee raised a series of issues and asked a number of questions. With respect to the Motion, the Committee has come to the conclusions set forth in this Declaration only and does not adopt or endorse any other statements made by any other party in connection with the Motion.

New York, New York
Dated: February 6, 2023

/s/ Steven S. McNew

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FTI Consulting
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Houston, TX 77010
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CERTIFICATE OF SERVICE

I hereby certify that on this 6th day of February 2023, a true and correct copy of the foregoing *Declaration of Steven S. McNew Concerning Cash Management and Security Protocols* has been served on the Service List by (i) by electronic notification pursuant to the CM/ECF system for the United States Bankruptcy Court for the Southern District of New York, (ii) e-mail or (iii) First Class U.S. Mail, as indicated in the attachment hereto.

/s/ Darren Azman
Darren Azman

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